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ABSTRACT

The school-based management program (SBM) of a large-city school district in a midwestern state is reviewed in this study to determine the equity of SBM budgets. Methodology involved analysis of 127 individual site-based school budgets within the district. Comparisons were made among schools on the bases of financial variables--total site-based budget, salaries and wages, fringe benefits, purchased services, capital outlay--and situational variables, such as school type. A discussion of school-based management examines organizational structures, personnel, and functions; the bureaucratic, mechanistic, and organic metaphors; and cultural components. Findings indicate that differences among variables were limited to school type and type within the region. Overall, site-based budgets were equitably distributed between regions. Differences were based on the degree of program specialization or other organizational distinctions. High school budgets were more differentiated than those of elementary schools, reflecting a greater degree of specialization of school staff. Differences in the degree of specialization were manifested as differences in salaries and wages, fringe benefits, purchased services, and capital outlay. Magnet schools were more specialized than high schools. A recommendation is made to shift some of the differentiated and specialized programs to the lower grades to provide more equitable distribution of financial resources. Sixteen tables are included. The appendix lists SBM policies. (28 references) (LMI)

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Introduction

Site-based management (SBM), as a business administration function in schools, is receiving widespread appeal throughout the United States and across the globe as a management strategy capable of ensuring equitable distribution of resources in support of the principle of equal educational opportunity. Of central concern in this regard are the dimensions of effectiveness and efficiency. Effectiveness refers to elements of the instructional program and efficiency refers to elements of the education budget. Effective schools are those schools which become successful in meeting the unique and diverse needs of select student populations. Efficient schools are schools where the education needs of unique and diverse populations are met in the most productive and cost effective manner. Efficiently run schools are able to expand the basic instructional program thereby increasing effectiveness at reduced costs. Efficiently run schools offer their students greater choice in terms of educational programming. Large centralized bureaucracies, being highly mechanistic and prescriptive, are viewed as lacking the capacity to respond to the education needs of unique and diverse student populations. Therefore, these large bureaucratic structures fail on the effectiveness dimension. These large centralized operations also fail on the efficiency dimension because decisions related to educational needs are made too far away from where education programs are implemented—from where the action is.

SBM is celebrated for its capacity to increase choice and educational opportunity by simultaneously addressing critical instructional and

budgetary concerns. In this regard, SBM enables schools and districts to achieve success on both the effectiveness and efficiency dimensions. However, a note of caution is warranted. SBM is not a panacea for solving all educational problems. Under SBM not all operations related to instructional program and budget are totally decentralized and neither are all decisions shared. However, under SBM, there is a balance between centralized and decentralized decisions regarding education program and operations. When one applies Perrow's notions concerning organizations to schools, what results are patterns of centralization and decentralization of the kind found in places where SBM has been encouraged. Perrow noted that in instances of routine technology, centralized operations are best and in instances of non routine technology, decentralization is the better alternative (Perrow in Caldwell, Brian, and Spinks, 1988). Using SBM as a management strategy, decisions and operations which are best decentralized, e.g., curriculum, personnel, budget, become decentralized and those which do not lend themselves to decentralization remain centralized, e.g., transportation, utilities, food service.

In past practice, the use of SBM in schools received widespread appeal in small districts. However, large city school districts have started to include SBM as a management strategy to increase the responsiveness of individual schools to the educational needs of students. In large city school districts, there is a concern whether there is equality of resources being allocated to individual school sites. To shed light on the subject, this essay proposes to review SBM of a large city school district in a large mid-western state to determine whether SBM budgets are equitably distributed among schools.

The concern is whether there is equitable distribution of centralized funds between the 6 regions of this midwestern school district and among schools within each of the 6 geographic regions. To aid in making this determination, this paper analyzes 127 individual site-based budgets of schools within a selected large city school district. Comparisons among these schools are made regarding total site-based budget, salaries and wages, fringe benefits, purchased services, and capital outlay. It is assumed that inequality in SBM budgets indicate inequitable distribution of financial resources. This is reflected in differences among school budgets within regions. More specifically, the hypothesis of interest is that there is no difference between school site-based components based on school type and the region in which the school is situated.

This discussion is concerned primarily with budget and financial resources. Differences among schools are noted and these differences may be attributed to differences in experience of the staff, educational programs, or other related areas rather than budget.

Situational

Situational and financial variables are the principal variables of interest in this discussion. Situational variables are used to make comparisons between 6 regions and within types of schools within those regions. Each region includes elementary, intermediate, special, high schools, and magnet schools. Regions are geographic and serve to identify school attendance areas. Elementary schools are of three types based on the particular grades housed therein—K, 1-3; K, 4-6; and K, 4-6. Intermediate schools house grades 7 and 8. Special schools are schools which do not fit neatly into either the elementary or intermediate school category. These

special schools house an admixture of elementary grades and intermediate grades. High schools house grades 9 through 12 as do magnet schools. However, magnet schools differ from regular high schools in that these schools have specialized curricula and staff.

Financial

Financial variables include: (a) total site-based budget; (b) salaries and wages; (c) fringe benefits; (d) purchased services; and (e) capital outlay. Total site-based budget includes general fund appropriations. General fund appropriations include salaries and wages, fringe benefits, purchased services, supplies and materials, capital outlay, and a category denoted as other. The present discussion excludes supplies and materials and other as variable categories.

Summary

Schools have adopted SBM as a grass roots management strategy in response to growing concern over the apparent inability of traditional school structures to respond effectively to the diverse needs of today's school age children. Effective schools literature outlines many of the characteristics of excellent schools. One such characteristic of excellent schools identified in effective schools literature is that the staffs in these schools share in the decisions related to educational program, budget, personnel, and scheduling (Clune and White, 1988).

While shared decisions in each of these areas is critical to the success of SBM, the paper addresses primarily the school based budget of 127 school sites within a large urban school district. The hypothesis is that there is no difference among schools based upon general fund appropriations, federal fund appropriations, staff, ADM, percent of students receiving public assistance, and per pupil costs.

Review of Literature

SBM has grown out of efforts to increase the autonomy of schools by allowing decisions to be made at the lowest level. The United States is not alone in the restructuring of schools through the principles of SBM. When considering global influence of this popular strategy, generally, two types of models are found—the financial model and the decision model. The financial model is prevalent in Britain and Canada where SBM is called Local Financial Management, School Financial Authority, and school-based budgeting. The decision model, an outgrowth of the effectiveness schools movement literature, is called school site-decision making. In Australia, the use of SBM as a decision-making model is known as 'devolution' (Caldwell, Brian, and Spinks, 1988). While SBM is represented by different names in different countries, the common component has been the shifting of power and authority to make certain kinds of decisions from a central authority to a school site (Caldwell, Brian, and Spinks, 1988). Decisions, in schools, cover a variety of resource areas including curriculum and goals, technology, power and authority, facilities, personnel, scheduling, and finance. While decisions in each of these resource areas are key to the ongoing maintenance and operation of schools, certain cultural as well as structural components require review when considering SBM. Cultural components are those which affect and include (a) political economy, (b) theories related to schools as organizations, (c) school effectiveness, and (c) professionalism. Structural components are those which affect and include discussions related to the school site itself, its people, and key functional areas. Prior to introducing these cultural components, structural components of SBM are considered.

Site-based management

Site-based management borrows from several existing phenomena related to organizational effectiveness. These phenomena are related to organizational structures, personnel within the organization, and key functional areas. Site-based management purports to gather into one synchronous whole the best of what each of these phenomenon has to offer. For the present discussion related to organizational structure, 3 views of organizations are presented. These views are organized to conform with Gareth Morgan's *Images of Organizations* (1986). For the discussion related to people, the principal as instructional leader and advisory councils are outlined. For the discussion related to functional areas, budget, curriculum, and personnel concerns are delineated.

Structural Components

Organizational structures

Gareth Morgan in *Images of Organizations* (1986) uses a collection of metaphors to describe how organizations are viewed by people. A metaphorical approach is used as a heuristic based on the notion that just as people view the world differently they view also their relationship in organizational settings differently. Drawing from rich developmental and historical data, Morgan characterizes organizations as metaphorical enactments of machines, organisms, cultures, brains, transformation and flux, psychic prisons, political systems, and instruments of domination.

The present discussion is limited to 3 of these metaphorical images of organizations—organizations as bureaucracies, machines, and organisms. These 3 have been selected because of their presumed relationship with the present discussion related to SBM. Each image is

described and compared based on its major assumptions and accompanying theories. Descriptions includes an overview of the theory including the basis of knowledge, key mechanisms, as well as an outline of strengths and weaknesses for each. Comparisons are made based on assumptions regarding organizational relationships while paying close attention to coordination of environments, tasks, and people.

It is assumed, for the sake of the present discussion, that organizations are concerned with the coordination of environments, tasks, and people in differing degrees depending upon the metaphor adopted. More specifically it is assumed that organizations are concerned with coordination of action to achieve their purposes which are related to specifying task requirements, mediating environmental constraints, and satisfying the needs of people. It is further assumed that when the environments and task are congruent and people have sufficient motivation and opportunity to satisfy their own self interests, organizational effectiveness and efficiency are assured.

Bureaucratic Metaphor

The bureaucratic metaphor operates from the notion that there is one omniscient leader. This leader is appointed, elected, or is in office by virtue of succession. The leader by virtue of his position is the supreme authority and decision maker. He comes by his position through traditional, legal or rational, and charismatic authority. Traditional authority rests on the belief in the sanctity of longstanding traditions. Legal authority is based on a belief in the legality of patterns or norms; and charismatic authority rests on devotion to heroic notions of exemplary character.

The success of the bureaucratic metaphor is dependent upon the leader's ability to direct actions of submissive, passive, loyal, and obedient followers to satisfy the institution's needs and ensure survival of the institution to which these followers belong. Actions of followers in the organization are directed and controlled by (a) enforcing rules and procedures, (b) selecting followers or workers who are rational in their behavior, and (c) institutionalizing values and norms of individual work groups. Organizations operating as bureaucracies are highly structured and seek to inculcate norms of parent institutions through a wide assortment of control mechanisms.

Among mechanisms typically used by one who manages in such a system are control, coordination, and coercion. These control mechanisms are successful because they are legitimated through legal, traditional, and charismatic authority. Control is achieved through the hierarchy of authority where each lower office is under the direct control and supervision of a higher one. Consider the following statement: *All recommendations and complaints will be filed in triplicate to one's immediate supervisor.* Under such a mandate, math teachers report all problems to the department chairperson who then reports to the assistant principal who in turn reports to the principal. This pattern of interaction is typical and speaks to the notion of organizational control. Coordination, on the other hand, is achieved through systematic control of the division of labor. The notion of coordination plays itself out in schools where the English teacher is expected to limit instruction to the teaching of reading while math teachers are expected to concern themselves with quantitative values only.

In the bureaucratic metaphor, coercion and other means of compulsion are clearly defined and the conditions are clearly specified. To attest to the bureaucratic notion of coercion, consider the coercive nature of typical collective bargaining agreements. Note the titles given to the sections—discipline, grievance, promotion and tenure, seniority. These titles have the affect of legitimating the actions and major principles of the organization and the bureaucratic metaphor.

People who work in such a system are those who find it easy to commit to and agree to the organization's purposes, its assigned positions, and its existing rules. People are selected based on the principle of rationality. Rationality as a principle in the bureaucratic system is based on agreement, expediency and the separation of ownership from the means of production.

The strengths of this metaphor are that it works when the environment is stable, the task is routine and the people accept the notion of rationally based upon authority relationships. The weaknesses of this metaphor are that it resists change, causes the interests of the organization to supersede those of the individual, and limits human capacities in the enactment of the organization's stringent rules and procedures. To counter such a predisposition, Fayol stated that leaders should include a forward look in their planning and organizing (Fayol, 1949). According to Fayol, the maxim of managing means looking ahead (p. 43). Fayol stated further that to foresee ... means both to assess the future and make provisions for it (p. 43). Such a vision is in and of itself action.

The Mechanistic Metaphor

The mechanistic metaphor embodies the notion that there is an exact science for each organizational task. Growing out of bureaucratic notions, this metaphor centers upon the system. F. W. Taylor stated that in the past the man was first, however, "in the future the system must be first"(Taylor, 1911, p. 7). According to Taylor, the principles of the mechanistic metaphor were designed to combat the three major causes of organizational inefficiency. They are: (a) the attitude held by workers that increased output would result in a loss of employment; (b) the management of self-interests rather than organizational interests; and (c) the use of rule-of-thumb methods (Taylor, 1911, p. 15). The principle object of management in this metaphor is to secure the maximum benefits in the best interests for the employer coupled with the maximum best interests for the employee (p. 9).

The success of this metaphor is dependent upon the manager's ability to construct a science where capable people are matched to logically developed and systematized procedures. There are four steps to constructing this science. They are: (a) develop a science for each element of a man's work—a replacement for the old rule-of-thumb method; (b) scientifically select and then train, teach, and develop the workman; (c) heartily cooperate with the workers so as to ensure that all work being done is in accordance with the principles of the science which is developed; and (d) an almost equal division of work and responsibility between management and the worker (Taylor, 1911, p. 43).

The mechanisms typically used by one who manages such a system are job design, training, and monitoring. Job design integrates work content, rewards, and qualifications for each job in a way that meets the needs of employers and the organization. Training is a systematic process of changing behavior, knowledge, and/or motivation of present employees to improve the match between employee characteristics and employment requirements. Monitoring involves gathering information about the work patterns and requires management to be responsive to any irregularities in the implementation of the planned science.

People who work best in such a system are those selected based upon natural ability. The most important object of both the worker and management should be the training and development of each individual in the establishment, so that the worker can do the highest class of work given the worker's natural abilities (Taylor, 1911).

Scientific management holds that it is only through enforced standardization of methods, adoption of the best implements and working conditions, and cooperation that faster work can be assured (Taylor, 1911, p. 83). Moreover, any worker who does not work in accordance with the principles of scientific management is to be discharged (p. 83).

The strengths of this metaphor are that it works much like the bureaucratic model in stable environments, routine tasks, and with people who are adequately trained for the tasks they perform. The weaknesses of this metaphor are the same as for the bureaucracy. The bureaucracy tends to be more general in its approach and scientific management tends to be more specific. Although there is a less than personal approach to the

notion of work in the bureaucratic metaphor, nevertheless it operates from the assumption that there is equity in management.

The Organic Metaphor

The organic metaphor is based upon the notion that a great relationship exists somewhere between the organization and its environment. The concern is with flexibility and predictability within the organization. Or more clearly, for controlling, as much as possible the notion of uncertainty. The organization is seen as functioning at both macro- and micro-levels. At the macro-level, the concern is for the organization to remain flexible in the face of unpredictable environments. At the micro-level, the concern is for organizational systems and subsystems to remain flexible in face of unpredictable people. Through proper scanning, reading, and managing the organization's external and internal environments, the organization is able to develop rather stable relationships within and without.

Presently, school districts are being asked to participate in social, political, and economic reform. Reform efforts call for changes in the way schools are managed so they have the capacity to respond more readily to new demands regarding changing demographics and technology in face of expanding world interests. At the macro-level, some of these demands include increased productivity and efficiency coupled with decreases in financial resources and in the "real" numbers of children attending schools.

At the micro-level teachers are being asked to abandon traditional notions about teaching through lecture-demonstration and to embrace

novel approaches such as team teaching and other such cooperative and innovative strategies. The organic metaphor allows school districts latitude in selecting alternate patterns of organizational structures to accomplish their purposes. The mechanistic and bureaucratic metaphors preclude any such broad based notions about reform. In the mechanistic and bureaucratic metaphors, there is one great system and one great person to manage the science of that system. In the organic metaphor, school districts become more adaptable and flexible as their external environments change and they construct internal environments which reflect such change.

The success of the organic metaphor is dependent on the organization's ability to adapt to its environment as well as its people. This is quite unlike the bureaucratic metaphor that calls for rational people to behave in rational ways or the mechanistic metaphor with its emphasis on selection, training, and monitoring. The organic metaphor supports the notion that people within the organization can be beneficial to the organization's needs if their own individual needs are met. The organic metaphor is unlike the bureaucratic or mechanistic notions in yet another way. Authority and control are the responsibility of the individual worker. Whereas in bureaucratic and mechanistic organizations, control is the responsibility of the manager or leader. The organic metaphor is built on the belief in the value of one's self, the quality of the relationships one develops with others, and the development of self-esteem as a result of demonstrated commitment. The incentives or inducements used by either the bureaucratic or mechanistic metaphor operate from a different set of assumptions than those which exist in the organic metaphor. McGregor

(1960) wrote that (a) people will forego pay incentives for peer approval, (b) people do not trust management regarding pay incentives, and (c) there is no elaborate plan-of-control yet devised that the average worker cannot outwit (p. 9).

The organic metaphor has been responsible for generating copious theories about the relationships that exist between an organization, its environment, and its people. The organic metaphor has allowed managers of organizations to view organizations from perspectives other than those principally concerned with control through position or task. Because of this metaphor's allusions to allegories of living organisms, many alternate possibilities are available for exploration.

The strengths of the organic metaphor are that they are based on the notion of open systems and making appropriate choices among available strategies, structures, technologies, and human resources which serve to increase organizational certainty and adaptability. The major weakness of the organic metaphor is that it too can be coercive as it allows for the exercise of freedom in manipulating external and internal environments as well as people to achieve its purposes. Once choices are made, based on shared meanings and the exercise of freedom, these choices become ideals. That is, this metaphor, if optimized becomes just as near-sighted as the other two.

The common elements found in each of the three metaphors discussed is control. Each metaphor attempts to achieve control as it exacts its purposes from its people and task environment. As a result of the enactment of purpose, tensions are created and resolved through inquiry,

science, and politics. The bureaucratic metaphor achieves control through the use of established authority relationships. Its purposes for control are related to protecting collective freedoms and choices regarding global purposes. It achieves its purposes and resolves tensions through politics. The mechanistic metaphor achieves control through the use of task relationships. Its purposes for control are related to the exercise of choice. It achieves its purposes and resolves tensions through the development of a systematic science.

The organic metaphor achieves control through the development of shared meaning through the establishment of normalized people relationships. Its purposes for control are related to the exercise of freedom. It achieves its purposes and resolves tensions through inquiry. Of the three metaphors discussed, the organic metaphor is the one that best lends itself to the purposes outlined in SBM.

What is ironic about the distinctions highlighted is that the dominant metaphor, the bureaucracy, with its highly centralized operations, makes use of both mechanistic and organic enactments as supportive metaphors which contribute to its way of knowing. Knowledge developed in the organic metaphor informs both the mechanistic and bureaucratic in continuous flows of environmental constraints and sociological and ideological tensions. The significance of these relationships has wide implications for managers of schools as strategies are developed to enact change. What is important to note is that school bureaucracies provide myriad excuses for the current shortcomings of public education: the purposes of school are multiple and diffuse, public schools do not choose their clientele, those with unequal needs must be treated equally,

established structures are difficult to mobilize around new purposes, job security and contractual arrangement make changes in the definition of work difficult and so forth (Elmore, 1988). What contributes a certain amount of perplexity is that any and all of these metaphors may be in operation in one school building, one district, one state, and of greater consequence—the Nation. In wake of present challenges, our tasks as administrators become more complex as we must demonstrate the capacity (a) to make assessments as to what stage(s) in this complex process lend(s) itself(themselves) to the possibility of transformation, (b) to plan strategies to achieve society's broad purposes, and (c) to implement these strategies through the equitable exercise of power and authority. By looking at the strengths and weaknesses of each metaphor, we know that to select any one metaphor, we select not only the possibility for continuous progress but the possibility of stasis.

Organizational personnel

SBM is viewed as an organic decision-making model that operates from the belief that the closer educational decisions are made to a student served by a decision, the better it is likely to serve the student (Clune and White, 1988 and White, 1988). Garms, Guthrie, and Pierce (1978) contended that SBM is an intermediate solution contributing to progress from highly bureaucratic systems restricting choice to open systems promoting choice through education vouchers and open enrollment options. Whether SBM is purposed to move in this direction is yet to be seen. What is recognized however, is the need to decentralize many of the educationally important decisions by having these decisions made at the school site rather than at central office or the state capital (Elmore, 1988). SBM is a management strategy designed to do just that. Under SBM, teachers, administrators,

and parents work together in setting the basic direction for the school, and in determining the strategies, approaches, and organizations and instructional arrangements required to achieve them (Elmore, 1988). Under SBM, the unit of analysis is the individual school site. This aspect of SBM stems from a belief in the efficacy of the individual school as the fundamental decision-making unit within the educational system (Guthrie, 1986). By dealing with individual school units, the opportunities for parent participation are increased, while the scope of problems considered and the number of people involved at any one meeting are reduced (Garms, Guthrie, and Pierce, 1978). Under such a system, the source of power is shifted from district and state authorities to the principal and teachers who decide together what educational services to buy and when (A Nation Prepared, 1986). Parents and school personnel are given increased ability to influence school policies (Garms, Guthrie, and Pierce, 1978). This is a radical change from past bureaucratic notions where teachers were not considered the best source of information regarding teaching and learning. SBM recognizes teachers as the education professionals most familiar with a students problems and invests them with greater responsibility for the education of children (Garms, Guthrie, Pierce, 1978). It is essential ... that school staff is given freedom to determine how available resources will be used within constraints imposed by clearly stated goals and an effective accountability system (A Nation Prepared, 1986). Chicago, Houston, Miami, and Cleveland are among the large city school districts cited for their use of SBM. Other large city school districts have adopted SBM as well. However, the majority of SBM programs have been implemented in small and medium-sized districts with enrollments of 30,000 or less (Clune and White, 1988).

The SBM model used by the particular district selected for this study is based on research gleaned from Edmonton, Alberta, Canada (Clune and White, 1988). According to Guthrie, if the school is to function as the primary decision-making unit, ... policy makers must give school personnel the necessary authority to address and solve educational problems. Such a management transformation is achieved through: (a) principals who function as chief executive officers, (b) school advisory councils, (c) school-site budgeting and accounting, and (d) annual planning and performance reports (Guthrie, 1986).

The Principal

Under SBM, the principal acts as chief executive officer (CEO) of the school site managing more as a "coach" and as a part of a team, an integral player, rather than the omniscient other possessing all the right answers. As CEO of a building site, the principal is given discretion over allocation of school resources (Guthrie, 1986). Under SBM, of course these discretionary powers are shared with other staff and parents. As a decentralized process, SBM allows the principal authority to make decisions related to resources in several areas: curriculum (decisions related to curriculum, including decisions related to the goals or ends of schooling); technology (decisions related to the means of teaching and learning); power (decisions related to the allocation of power); material (decisions related to the use of facilities, supplies, and equipment); personnel (decisions related to the allocation of people in matters related to teaching and learning as well as the support of teaching and learning); scheduling (decisions related to the allocation of time); and budget (decisions related to the allocation of money) (Caldwell, Brian, and Spinks, 1978).

Of the areas mentioned, in highly bureaucratized systems, principals are most often given primary discretion over matters concerning personnel, budget, and curriculum (Garms, Guthrie, and Pierce, 1978). With the aid of school advisory councils, principals are predicted to supersede district superintendents as the most influential educational managers in American education (Garms, Guthrie, and Pierce, 1978). In Miami, Chicago, and other cities, big business is backing school-based management, an increasingly popular reform in which principals and teachers, not politicians, set budgets and shape curriculum (Dumaine, 1990). Staffs at each school, using teams called school advisory councils determine the means of effective instructional delivery.

School Advisory Councils

The primary purpose of a school advisory council is to advise the principal on such matters as disciplinary policies, program planning, hiring new faculty members, and the allocation of school resources (Guthrie, 1986). As advisers to principals, school advisory councils influence and help shape state and district policies to the circumstances of individual schools (Guthrie, 1986). Membership on advisory councils is generally restricted to parents of students currently enrolled in the school (Guthrie, 1986).

Organizational functions

As previously stated, three kinds of decisions are typically decentralized: budget, curriculum, and personnel (Clune and White, 1988). These three decision areas are discussed.

School-site budgeting and accounting

In a centrally administered school district, the finalization of a budget is buried deep within a central office accounting complex. In a decentralized school district, the budget of each instructional center is developed by building leaders, staff members, parents, students, and community members, assembling information in a fish bowl atmosphere (Greenhalgh, 1984 in Clune and White, 1988). In essence, school-based budgeting refers to the delegation of budgetary authority where building personnel maintain control over budget areas central to the effective and efficient delivery of educational services (Clune and White, 1988).

Procedurally, school-site budgeting is achieved in two steps. The first step takes place at the district level and the second at the school level (Guthrie, 1986). At the district level each school is given a lump sum based upon per pupil data and instructional units (Guthrie, 1986). At the local level school personnel make decisions about expenditures based upon the instructional program and the unique and diverse needs of the attending population. School-based budgeting, consistent with SBM, operates on the assumption that school personnel are best suited to determine the allocation of resources which will best meet the needs of the students (Clune and White, 1988).

School-based curriculum

School-based curriculum development refers to the delegation of decisions regarding the curriculum to the school site (Clune and White, 1988). District and state interests in the curriculum are expressed in terms of goals, objectives, and expected outcomes, since the method of producing these results is best left in the hands of building staff. Under SBM,

principal, teachers, and parents work together to design, modify and implement courses as well as select textbooks (Clune and White, 1988).

School-based personnel selection

Theoretically, under SBM no teacher is assigned to a building without the input of the principal and her/his advisory council. Personnel are pre-approved at central office and the decision to hire or not to hire a teacher is made at the school building level.

Cultural Components

Political Economy

SBM is hailed as superior to centralized strategies because of its political economy—its utility in advancing dominant notions regarding progress toward efficiency, excellence, equality, and equity. Several supporters state that the three Rs of education have been replaced by the four Es—efficiency, excellence, equality, and equity (Beare, Caldwell, and Millikan, 1989; and Caldwell, Brian, and Spinks, 1988). These supporters hold that centralized uniform allocation of resources to schools do little to promote equity or equality (Caldwell, Brian, and Spinks, 1988). As a matter of fact, they conclude that centralized budgets actually impair equality, efficiency, and choice because a centralized budget makes it difficult for schools to match services to student needs (Caldwell, Brian, and Spinks, 1988). Nonetheless, SBM is viewed as an improvement over centralized systems because it creates a high degree of community involvement in school decision-making, and the fostering of diversity within and among schools to ensure choice (Caldwell, Brian, and Spinks, 1988).

School Effectiveness

What is called effective schools research has undergone several phases (Holmes and Wynne, 1989). Each phase with its associated theme

provided an organizational framework for bringing quality to American education. The first phase was concerned with the American high school and the issue of social equality. This phase was concerned with the educational disparities between affluent and poor youth. The end of this phase is noted with the publication of James Coleman's (1966) *Equality of Educational Opportunity* (Holmes and Wynne, 1989). The second phase dealt with research analysis of the data presented in Coleman's report. In the third phase, school climate was the principle concern where characteristics of effective schools were identified. The fourth phase is concerned with implementation. This is where SBM is lauded as a management strategy designed to replicate those characteristics found in the third phase dealing with school climate (Caldwell, Brian, and Spinks, 1988).

Climate

According to some education scholars, current climate or culture in schools impedes reform (Elmore, 1988). Major innovations will always be based on changes in educational, social, political or economic objectives. These changes reflect changes in values and thereby value conflicts in society (Dalin, 1973 in Reid, Hopkins, and Holly, 1987). These societal value conflicts are inevitably reflected within the views of the staff at a school (Reid, Hopkins, and Holly, 1987). Changing the way schools operate require corresponding changes in the ways teachers and administrators perceive of their jobs. Investing students with increased power and responsibility for their own learning ... requires adults to change their own conceptions of who they are and what they do. Investing teachers with a new sense of their own responsibility as "coaches" for student learning ... requires

teachers to address deeper attitudes and behaviors about their work, not simply to master new techniques of pedagogy (Houston, in Elmore, 1988).

Effective schools are those that over time have built a system of belief, supported by cultural forms that give meaning to the process of education. Just as with businesses these schools will display shared values and beliefs, well-known and widely celebrated heroes and heroines, well-attended and memorable rituals and ceremonies, positive stories, and a dedicated informal group whose members work diligently to maintain and strengthen the culture (Deal, 1985 in Reid, Hopkins, and Holly, 1987).

In addition to the foregoing obstacles, other internal obstacles to school change ... include an unwarranted sense of safety and security in the present structure, educators' hesitancy to assume responsibility for standards and criteria for success, treating the task of teaching and learning as less important than the role one plays in the existing system, a lack of risk taking, and the difficulty of connecting proposals for reform to the daily life of schools (Elmore, 1988).

Professionalism

One of the most attractive aspects of professional work is the way professionals are treated in the workplace. Professionals are presumed to know what they are doing, and are paid to exercise their judgment. Schools on the other hand operate as if consultants, school district experts, textbook authors, trainers, and distant officials possess more relevant expertise than the teachers in the schools (A Nation Prepared, 1986). Bureaucratic management has operated in support of this notion and the result is that schools proceed from the view that teachers lack the talent or motivation to think for themselves (A Nation Prepared, 1986). School systems based on such bureaucratic authority must be replaced by schools in which authority

is grounded in professional competence of the teacher and where teachers work together as colleagues, constantly striving to improve their performance (A Nation Prepared, 1986). Such is the claim of site-based managed schools which claim to invest teachers with greater feelings of adequacy through professional treatment as well as increased autonomy. Discretion and autonomy are the hallmarks of professional work (A Nation Prepared, 1986). Therefore, restructuring schools to provide a professional environment for teachers, freeing them to decide how best to meet state and local goals for children while holding them accountable for student progress are the aims of SBM (A Nation Prepared, 1986).

When state and local governments set clear goals for schools and greatly reduce bureaucratic regulation of school processes, professional teachers are freed to work with students and chart courses which enable each student to attain those goals (A Nation Prepared, 1986). A summary of typical policies which support SBM is found in Appendix A.

Research Design

Method

The present paper is designed to test differences between various aspects of site-based budgets between elementary, intermediate, special, magnet, and high schools of six geographic regions within a large urban city. Variations in site-based budgets are explained in terms of equity based on equitable distribution of financial resources. An ANOVA is use to test whether differences exist between school budgets within regions. Using a between-within design, comparisons among the schools are made regarding (a) total site-based budget, (b) salaries and wages, (c) fringe benefits, (d) purchased services, and (e) capital outlay. The hypothesis is

that there is no difference between school site-based components based upon school type and region.

$$H_o: Y_i = Y_j$$

The alternate hypothesis is that there is a difference between school site-based components based on school type and the region in which the school is situated.

$$H_A: Y_i \neq Y_j$$

The variables of interest have been classified accordingly as situational and financial variables. Situational variables include region and school type. There are 6 regions and 7 school types. Within each region are 4 types of elementary schools, 1 type of intermediate school, 1 type of high school, as well as special education and magnet schools. Types of elementary schools include: (a) kindergarten, first through third [K, 1-3]; (b) kindergarten, fourth through sixth [K, 4-6]; (c) Kindergarten, first through sixth [K, 1-6]; and (d) special. Intermediate schools, as a type includes grades seven and eight; high schools include grades nine through twelve; and magnet schools include also grades nine through twelve. Magnet schools are like high schools including grades 9 through 12 and differ from high schools in that they offer more speicalized courses of study such as business training, vocational trades, and aeronautical engineering.

Financial variables are grouped into 4 categories or sub-areas: (a) total site-based budget; (b) salaries and wages; (c) fringe benefits; and (d) capital outlay. Total site-based budget includes appropriations for general fund as well as federally funded appropriations. The present discussion is

limited to those selected general fund appropriations already mentioned. Budget allocations, for this large city school district are based on ADM and school type and are developed according to the following formula:

\$84.00 for each regular elementary school

1.1 X \$84.00 for each kindergarten and elementary bilingual pupil

1.5 X \$84.00 for each regular secondary pupil

1.56 X \$84.00 for each elementary special education pupil

1.5 X 1.5 X \$84.00 for each secondary special education pupil

1.5 X 2.5 X \$84.00 for each vocational pupil

5.8 X 1.56 X \$84.00 for each pupil at special education schools (hearing and vision impaired)

ADM is school enrollment and is determined by the total number of pupils present during the first full week in October of each year.

Procedures

For each site, dollar amounts and staff numbers are evaluated based upon the 1989-1990 appropriations and budgets publication. An ANOVA using a between-within design was used to analyze these data.

Population

The study consisted of all school sites in a large urban city school district (N=127). Comparisons are made based on regions (N=6) and types of schools within each region (n=7). Within school type, elementary schools (N=85) are compared to one another (K, 1-3 [n=33; K, 4-6 [n=30]; K, 1-6 [n=19]; and Special [n=3]), to intermediate schools (n=21), to high schools (n=12), and to magnet and special schools (n=9). Region one contained eighteen schools (n=18); region two, twenty-three (n=23); region three, twenty-four (n=24); region four, seventeen (n=17); region five, eighteen (n=18); and region six, (n=27) twenty-seven. These data are summarized in Figure 1.

School Sites							
Region							
School Type	1	2	3	4	5	6	Total
Elementary							
K, 1-3	4	5	7	5	5	7	33
K, 4-6	4	6	6	4	6	4	30
K, 1-6	5	3	2	3	1	5	19
Special	-	2	-	-	-	1	3
Intermediate	2	5	4	3	4	3	21
High School	2	2	2	2	2	2	12
Magnet/Spec. Ed.	1	-	3	-	-	5	9
Total	18	23	24	17	18	27	127

Figure 1

Treatment of Data

To determine whether there is difference between total site-based budgets for types of schools within regions an ANOVA using a between within design was used where region was the between factor and type was the within factor. Analysis of these data reveal a statistically significant difference based on school type ($F= 28.39$; $p < .0001$; $df=6, 92$) as well as region ($F=2.28$; $p > .05$; $df= 5, 92$). Results of the ANOVA are reported in Table 1.1

Total Site-based Budget Analysis of Variance Between Region Within Type			
Source	df	Sums of Squares	F
Region	5	16,833,851,370,777.10	2.28
Type	6	250,993,175,420,499.00	28.39 *
Reg.(Type)	23	28,132,165,687,787.00	.83
Error	92	135,569,667,688,368.00	
Total	126	308,405,174,439,243.00	

* $p > .0001$

Table 1.1

Statistically significant differences in site-based budgets were revealed also when total site-based budgets of (a) elementary schools were contrasted with high schools ($F=151.81$; $df=1,6$; $p < .0001$), (b) elementary schools were contrasted with intermediate schools ($F=5.88$; $df=1,6$; $p < .01$); (c) when high schools were contrasted with magnet schools ($F=61.03$; $df=1,6$; $p < .0001$); and (d) when intermediate were contrasted with high schools ($F=92.28$; $df=1,6$; $p < .0001$). These data are reported in Table 1.2.

Total Site-based Budget Analysis of Variance Between Region Within Type			
Source	<i>df</i>	Sums of Squares	F
Elem1. v. HS	1	224.29	151.81**
Elem2. v. HS	1	183.30	124.06**
Elem3. v. HS	1	180.46	122.14**
Elem1 v. Inter.	1	8.693	5.88*
HS v. Magnet	1	90.175	61.03**

* $p > .05$

** $p > .0001$

Table 1.2

Using Scheffe's post-hoc comparison, a statistically significant difference was found between high school budgets and budgets for all other school types ($F=2.18$; $df=120$; $p=.05$). The results of the Scheffe test are reported in Table 1.3.

Total Site-Based Budget By Type						
	6	7	5	2	3 1	4
	n=12	n=9	n=21	n=30	n=19	n=4
Mean	\$6.5	2.3	2.29	1.89	1.56	1.3*

$p < .05$

Table 1.3

To determine what specific aspects of high school site-based budgets contributed to the significant differences, other aspects of the budget were analyzed—salaries and wages, fringes, purchased services, and capital outlay.

Salaries and Wages

When school types were compared based on salaries and wages, statistically significant differences were found for school type within region ($F=1.78$; $df= 23, 92$, $p < .05$). These data are summarized in Table 2.0.

Salaries and Wages Analysis of Variance Type Within Region			
Source	<i>df</i>	Sums of Squares	F
Region	5	3,359,342,358,168.45	6.25*
Type	6	131,418,249,244,984.00	203.76*
Reg.(Type)	23	4,403,959,571,862.88	1.78**
Error	92	9,889,363,787,245.19	
Total	126	149,070,914,962,260.00	

* $p > .0001$

** $p > .05$

Table 2.0

When salaries and wages for school type were contrasted, statistically significant differences were found for (a) elementary-K, 1-3- and high schools ($F=1008.29$; $df= 1,6$; $p < .0001$); (b) elementary-K, 4-6- and high schools ($F=1003.89$; $df= 1,6$; $p < .0001$); and (c) elementary-K, 1-6- and high schools ($F=702.54$; $df= 1,6$; $p < .0001$). Statistically significant differences were found also between (a) elementary-K, 1-3- and intermediate schools ($F=55.65$; $df= 1,6$; $p < .0001$); (b) elementary-K, 4-6- and intermediate schools ($F=59.96$; $df= 1,6$; $p < .0001$); and (c) elementary-K, 1-6- and intermediate schools ($F=26.74$; $df= 1,6$; $p < .0001$). Results for this analysis are summarized in Table 2.1.

Salaries and Wages Analysis of Variance Type Within Region			
Source	df	Sums of Squares	F
Elem1. v. HS	1	108,384,051,911,423.00	1008.29*
Elem2. v. HS	1	107,911,320,349,620.00	1003.89*
Elem3. v. HS	1	75,517,970,888,632.00	202.54*
Elem1 v. Inter.	1	5,982,489,618,987.31	55.65*
Elem2 v Inter.	1	6,444,893,398,094.71	59.96*
Elem3 v. Inter.	1	287,409,760,639.28	26.74*

* $p > .0001$

Table 2.1

Scheffe's post hoc comparison revealed that salaries and wages for high schools are statistically significantly different from all other school types ($F=2.19$; $df=92, 126$; $p < .05$). Results of the post hoc comparison are summarized in Table 2.2.

Salaries and Wages By Type							
	6	7	5	3	1	2	4
	n=12	n=9	n=21	n=19	n=33	n=30	n=3
Mean	\$4.5	\$1.6	\$1.6	\$1.1	\$.965	\$.910	\$.842

$p < .05$

Table 2.2

Fringe Benefits

When school types were compared based on fringes, statistically significant differences were found for school type ($F=162.55$; $df= 6, 92$; $p < .0001$). These data are summarized in Table 3.0.

Fringe Benefits Analysis of Variance Region by Type			
Source	df	Sums of Squares	F
Region	5	232,032,077,297.79	4.60
Type	6	9,844,292,541,716.39	162.55*
Reg.(Type)	23	345,323,362,757.43	1.49
Error	92	928,626,725.42	
Total	126	11,350,274,281,497.00	

* $p > .0001$

Table 3.0

When fringe benefits for school type were contrasted, statistically significant differences were found for (a) elementary-K, 1-3-and high schools ($F=813.83$; $df= 1,6$; $p < .0001$); (b) elementary-K, 4-6-and high schools ($F=795.95$; $df= 1,6$; $p < .0001$); and (c) elementary-K, 1-6-and high schools ($F=558.10$; $df= 1,6$; $p < .0001$). Statistically significant differences were found also between (a) elementary-K, 1-3- and intermediate schools ($F=47.35$; $df= 1,6$; $p < .0001$); (b) elementary-K, 4-6- and intermediate schools ($F=46.75$; $df= 1,6$; $p < .0001$); and (c) elementary-K, 1-6- and intermediate schools ($F=20.99$; $df= 1,6$; $p < .0001$). Results for this analysis are summarized in Table 3.1.

Fringe Benefits Analysis of Variance By Type			
Source	<i>df</i>	Sums of Squares	F
Elem1. v. HS	1	8,214,594,528,990.89	813.83*
Elem2. v. HS	1	8,034,105,096,880.00	795.95*
Elem3. v. HS	1	5,633,312,423,714.75	558.10*
Elem1 v. Inter.	1	477,986,687,911.25	47.35*
Elem2 v Inter.	1	471,839,261,819.69	46.75*
Elem3 v. Inter.	1	211,879,428,127.64	20.99*

* $p > .0001$

Table 3.1

Scheffe's post hoc comparison revealed that fringe benefits for high schools are significantly different from all other school types ($F=2.19$; $df=92$; $p < .05$). Additionally; magnet schools and intermediate schools were found to be significantly different from high schools as well as special and all 3 types of elementary schools. There is also a significant difference between intermediate schools and K, 1-6 elementary schools. Results of the post hoc comparison are summarized in Table 3.2.

Fringe Benefits By Type							
	6	7	5	3	1	2	4
	n=12	n=9	n=21	n=19	n=33	n=30	n=3
Mean	\$1.2	\$.464	\$.422	\$.296	\$.262	\$.254	\$.234

$p < .05$

Table 3.2

Purchased Services

When school types were compared based for purchased services, statistically significant differences were found for school type and type within region ($F=3.66$; $df=6,92$; $p < .0001$; and $F=2.19$; $df= 6, 23$; $p < .05$). These data are summarized in Table 4.0.

Purchased Services Analysis of Variance Type Within Region			
Source	df	Sums of Squares	F
Region	5	21,809,312,090.66	3.66*
Type	6	753,327,534,631.99	105.21**
Reg.(Type)	23	59,980,497,942.44	2.19*
Error	92	109,785,643,919.76	
Total	126	944,902,988,584.87	

* $p > .05$

** $p > .0001$

Table 4.0

When purchased services for school type were contrasted, statistically significant differences were found for (a) elementary-K, 1-3- and high schools ($F=500.65$; $df= 1,6$; $p < .0001$); (b) elementary-K, 4-6- and high schools ($F=489.76$; $df= 1,6$; $p < .0001$); and (c) elementary-K, 1-6- and high schools ($F=345.51$; $df= 1,6$; $p < .0001$). Statistically significant differences were found also between (a) elementary-K, 1-3- and intermediate schools ($F=39.92$; $df= 1,6$; $p < .0001$); (b) elementary-K, 4-6- and intermediate schools ($F=39.30$; $df= 1,6$; $p < .0001$); and (c) elementary-K, 1-6- and intermediate schools ($F=19.51$; $df= 1,6$; $p < .0001$). Results for this analysis are summarized in Table 4.1.

Purchased Services Analysis of Variance By Type			
Source	<i>df</i>	Sums of Squares	F
Elem1. v. HS	1	597,440,411,054.49	500.65*
Elem2. v. HS	1	584,437,536,165.23	489.76*
Elem3. v. HS	1	412,302,405,738.63	345.51*
Elem1 v. Inter.	1	47,537,752,927.01	39.92*
Elem2 v Inter.	1	46,899,918,154.53	39.30*
Elem3 v. Inter.	1	23,281,804,023.63	19.51*

* $p > .0001$

Table 4.1

Scheffe's post hoc comparison revealed that purchased services for high schools are statistically significantly different from all other school types ($F=2.19$; $df=92$; $p < .05$). Additionally, magnet schools and intermediate schools were found to be significantly different from high schools as well as special and all 3 types of elementary schools. There is also a significant difference between intermediate schools and K, 1-6 elementary schools. Results of the post hoc comparison are summarized in Table 4.2.

Purchased Services By Type							
	6	7	5	3	1	2	4
	n=12	n=9	n=21	n=19	n=33	n=30	n=3
Mean	\$.317	\$.159	\$.120	\$.072	\$.056	\$.055	\$.036

$p < .05$

Table 4.2

Capital Outlay

When school types were compared based on capital outlay, statistically significant differences were found for school type and type within region ($F=33.63$; $df=6,92$; $p < .0001$; and $F=2.27$; $df= 6, 23$; $p < .05$). These data are summarized in Table 5.0.

Capital Outlay Analysis of Variance Type Within Region			
Source	df	Sums of Squares	F
Region	5	132,763,826.84	1.38
Type	6	3,871,580,897.73	33.63**
Reg.(Type)	23	1,003,029,228.70	2.27*
Error	92	1,765,233,727.61	
Total	126	6,772,607,680.88	

* $p > .05$

** $p > .0001$

Table 4.0

When capital outlay for school type were contrasted, statistically significant differences were found for (a) elementary-K, 1-3- and high schools ($F=133.41$; $df= 1,6$; $p < .0001$); (b) elementary-K, 4-6- and high schools ($F=127.76$; $df= 1,6$; $p < .0001$); and (c) elementary-K, 1-6- and high schools ($F=88.61$; $df= 1,6$; $p < .0001$). Results for this analysis are summarized in Table 4.1.

Purchased Services Analysis of Variance By Type			
Source	df	Sums of Squares	F
Elem1. v. HS	1	2,559,870,859.74	133.41*
Elem2. v. HS	1	2,451,437,205.69	127.76*
Elem3. v. HS	1	1,700,222,565.58	88.61*
Elem1 v. Inter.	1	19,329,820.17	1.01
Elem2 v Inter.	1	14 823 493.70	.77
Elem3 v. Inter.	1	912 661.41	.05

* $p > .0001$

Table 4.1

Scheffe's post hoc comparison revealed that capital outlay for high schools and magnet schools are statistically significantly different from all other school types ($F=2.19$; $df=92$; $p < .05$). Results of the post hoc comparison are summarized in Table 4.2.

Capital Outlay By Type							
	6	7	5	3	4	2	1
	n=12	n=9	n=21	n=19	n=3	n=30	n=33
Mean	\$19.90	\$15.58	\$3.99	\$3.98	\$3.56	\$2.87	\$2.76

$p < .05$

Table 4.2

Summary

Differences were found in total site-based budgets, salaries and wages, fringe benefits, purchased services, and capital outlay. While differences were found, these differences are limited to school type and type within region. For regional differences, the null hypothesis is accepted. For school type and type within region, the null of no difference is rejected and the alternative hypothesis is accepted as tenable ($p > .05$).

For total site-based budgets, major differences were found between (a) elementary and high schools; (b) elementary and intermediate schools; and

(c) high schools and magnet schools. Most significant of these differences is between high school budgets and budgets for all other school types.

For salaries and wages, significant differences were found for region, type, and type within region. Analysis of type within region differences reveal significant differences between salaries for (a) elementary and high schools; and (b) elementary and intermediate schools. Post hoc comparisons reveal that the most significant differences exist between high schools and all other school types.

For fringe benefits and purchased services, differences were found for school type. Fringe benefit and purchased services differences were found between (a) elementary and high schools; and (b) elementary and immediate schools.

First, fringes and purchased services for high schools were different from those for all other school types. Second, elementary (K,1-3), elementary (K,1-6), and intermediate schools were significantly different from elementary (K, 4-6), special, manget schools and high schools. Third, magnet schools, intermediate, and elementary (K, 1-6), were significantly different from high schools, special schools, and both K,1-3 and K, 4-6 elementary schools. Finally, fringes and purchased services for all elementary school types were significantly different from special schools.

For capital outlay, a significant difference was found for school type. The most significant differences for capital outlay were found between: (a) elementary-K, 1-3- schools and high schools; (b) elementary-K, 4-6- schools and high schools; and (c) elementary -K, 1-6- schools and high

schools. The most significant differences were found between high school and magnet schools and all other school types.

Conclusions/Recommendations

While all variables together account for eighty-nine percent of the variance in site-based budgets, there is equitable distribution of site-based budgets among schools and between regions. However, when contrasts are made between schools, the comparison of all elementary schools and intermediate schools, 39% of the variation in all site-based budgets. This difference may be attributed to salaries, wages, as well as fringe benefits.

When high school site-based budgets are compared to magnet school budgets, this contrast accounts for 28% of the variation in all site-based budgets. That is, magnet schools account for twenty-eight percent of the variance in all site-based budgets. This unique contribution of the variation may be due to the addition of specialized staff selected to implement specialized programs.

Based upon the analysis conducted for site-based budgets in this study, we conclude that site-based budgets are equitably distributed between regions.

Large city school districts face, along with their wide social, economic, and political diversity, an ever growing challenge of providing equitable and effective educational programs to an ever demanding public. With the large city school district under study, such is the case. School administrators, based on the present analysis, have been somewhat successful at developing a centralized budget process that is blind to

regional social, economic, and political differences and distribute financial resources to these regions in an equitable manner.

Where differences were found, they were based on program specialization or other structural and organizational distinctions. High school budgets were more different than elementary budgets, and high school budgets were different than magnet school budgets. Data analyzed in this study tend to support the notion that high school staffs are more specialized than elementary and intermediate staffs. Differences in the degree of specialization are reflected as differences in salaries and wages, fringe benefits, purchased services, and capital outlay. Likewise, intermediate schools, which are structured more like high schools than elementary schools reflect differences also in degree of specialization and the need for greater financial resources. Finally, magnet schools are more specialized than general high schools. These differences are reflected in greater financial expenditures due to the higher degree of specialization.

With increasing demands for global competitiveness, those considering school restructuring may consider decentralizing specialized staff. That is, in our present system, the greatest degree of specialization is in the upper grades. What may be considered as an alternative, is to integrate and shift some of the differentiated and specialized educational program to the lower grades thereby providing for more equitable distribution of financial resources between school types.

Appendices

Appendix A

SITE-BASED MANAGEMENT

POLICY-MAKING

- The council makes policies on substantive issues including areas of the curriculum.
- The council makes policies based on the goals, needs, and philosophy of the school.
- The council passes policies to the principal and staff for implementation.

PLANNING

The principal and staff plan to implement policies by:

- determining projected enrollments;
- identifying and structuring programs through which policies can be implemented;
- identifying and estimating revenue;
- preparing proposed program plans and identifying the resources required to implement those plans.

BUDGETING

The principal and staff prepare program budgets by:

- identifying resources required in program and estimating their cost;
- drawing up summaries of proposed program budgets for comparison purposes;
- balancing proposed program budgets with estimated resource revenue.

The council approves program plans and budgets if they accurately reflect policies and priorities.

IMPLEMENTING

- The approved programs provide the educational plan for the school.
- The programs are implemented within the school through learning and teaching.
- The implementation of programs is the responsibility of the principal and staff.
- Implementation also involves ordering and accounting.

EVALUATING

- The council, principal, and staff jointly share the task of evaluating programs.
- Programs are evaluated with respect to effectiveness and efficiency.
- Information is provided on which to base decisions concerning future developments to further improve outcomes and experiences for students.

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